

**Plaquemines Community C.A.R.E.**

**Centers Foundation, Inc.**

**Financial Statements and Independent Accountant's**

**Report for the year ended**

**December 31, 2009**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 9/1/10

Plaquemines Community C.A.R.E Centers Foundation, Inc.  
Plaquemines, Louisiana

Financial Statements  
December 31, 2009

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July 30, 2010

To the Board of Trustees of  
Plaquemines Community C.A.R.E. Centers Foundation, Inc.

We have reviewed the accompanying statement of financial position of Plaquemines Community C.A.R.E. Centers Foundation, Inc. (a nonprofit organization) as of December 31, 2009, and the related statements of activities, functional expenses, and cash flows for the year then ended December 31, 2009, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. All information included in these financial statements is the representation of the management of Plaquemines Community C.A.R.E. Centers Foundation, Inc.

A review consists principally of inquiries of Organization personnel and analytical procedures applied to financial data. It is substantially less in scope than an audit in accordance with generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, we do not express such an opinion.

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with generally accepted accounting principles.

*Taylor & Willis CPAs LLC*

Taylor & Willis CPAs LLC

Metairie, LA

Plaquemines Community C.A.R.E. Centers Foundation Inc.  
Statement of Financial Position  
December 31, 2009

ASSETS

Current Assets	
Cash	\$ 4,889
Grant Funds Receivable (see note 2)	24,441
Total Current Assets	<u>29,330</u>
Property and Equipment - net (see note 3)	<u>23,057</u>
Total Assets	<u><u>\$ 52,387</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accrued Expenses	\$ 13,516
Accrued Payroll Liabilites (see note 1f)	6,651
Total Current Liabilities	<u>20,167</u>
Net Assets	
Temporarily Restricted (see note 1h)	-
Unrestricted (see note 1h)	32,220
Total Net Assets	<u>32,220</u>
Total Liabilities and Net Assets	<u><u>\$ 52,387</u></u>

Plaquemines Community C.A.R.E. Centers Foundation Inc.  
Statement of Activities  
For The Year Ended December 31, 2009

	Unrestricted	Temporarily Restricted	Total
Public Support, Grant Revenue and other Support:			
Direct Public Grants	\$ 316,269		\$ 316,269
Direct Public Support	27,850		27,850
Indirect Public Support	7,470		7,470
Net assets released from donor restrictions	35,054	(35,054)	-
Total Public Support, Grant Revenue and other Support:	386,643	(35,054)	351,589
Expenses and losses:			
Program Expenses:			
Counseling Services	306,386		
Tutoring Services	47,929		
Management and General	108,159		
Total Expenses and losses	462,474	-	462,474
Increase / (Decrease) in Net Assets	(75,831)	(35,054)	(110,885)
Net assets at beginning of year	108,051	35,054	143,105
Net assets at end of year	\$ 32,220	\$ -	\$ 32,220

Plaquemines Community C.A.R.E. Centers Foundation Inc.  
Statement of Cash Flows  
For the Year Ended December 31, 2009

CASH FLOW FROM OPERATING ACTIVITIES:

Increase / (Decrease) in net assets	\$ (110,885)
Adjustments to reconcile increase / (decrease) in net assets to net cash provided by operations:	
(Increase) decrease in operating assets:	
Grant Funds Receivable	(11,942)
Increase / (Decrease) in operating liabilities:	
Accrued Expenses	5,923
Accrued Payroll Liabilities	57
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>(116,847)</u>

CASH FLOW FROM INVESTING ACTIVITIES:

Purchase of Property and Equipment - net of depreciation	<u>1,407</u>
Net cash used in investing activities	<u>1,407</u>

Increase (Decrease) in Cash and Cash Equivalents	(115,440)
--	-----------

Beginning Cash and Cash Equivalents	<u>120,329</u>
Ending Cash and Cash Equivalents	<u>\$ 4,889</u>

**Plaquemines Community C.A.R.E. Centers Foundation Inc.**  
**Statement of Functional Expenses**  
**For the Year Ended December 31, 2009**

	Counseling	Tutoring	Management & General	Total
Contract Services	\$ 64,311	\$ 16,629	\$ 16,593	\$ 97,533
Facilities and Equipment	19,829	7,485	21,311	48,625
Operations	9,037	3,450	6,309	18,796
Miscellaneous Expenses	13,486	20,006	53,119	86,611
Payroll Expenses	198,821	359	10,827	210,007
Travel and Meetings	902	-	-	902
	<u>\$ 306,386</u>	<u>\$ 47,929</u>	<u>\$ 108,159</u>	<u>\$ 462,474</u>

**Plaquemines Community C.A.R.E. Centers Foundation, Inc.**  
Notes to Financial Statements

**Note 1 – Summary of Significant Accounting Policies**

**a. Nature of Organization and Programs**

Plaquemines Community C.A.R.E. Center Foundation, Inc. (the “Organization”), is recognized as a section 501(c) (3) charitable organization by the Internal Revenue Service. The Organization is organized solely and exclusively for charitable purposes including, but not limited to, the assistance of the residents of Plaquemines Parish. The Organization has two programs. First, the Organization counsels, in particular, children suffering emotional, mental health, and/or behavioral challenges and their families, victims of child sexual and physical abuse, neglect, family member abuse, elder abuse, and disabled persons abuse, and residents in need of anger management assistance as deemed necessary by the Plaquemines Parish Judicial System. The second program is the tutoring of adolescents deemed to be high risk. A child may be deemed a high risk adolescent under a few circumstances including: at least one parent has been incarcerated; the child has been seen by the Office of Child Services (OCS) or has been through a Families in Need of Services (FINS) program; a child suffers from a disability. These adolescents are typically referred to the Organization by either a school or a component of the judicial system.

**b. Donated Assets and Services**

The organization records noncash donations as contributions at their estimated fair value at the date of the donation. No such contributions were received for the year ended December 31, 2009. Unpaid officers and board members conduct significant portions of the Organization’s functions. The value of this contributed time is not recorded or reflected in the accompanying financial statements, as they do not create nonfinancial assets, nor are they specialized services as described in SFAS No. 116.

**c. Property and Equipment**

Property and equipment are recorded at cost and reported net of depreciation. Depreciation is provided over five years for computer equipment and over seven years for furniture using the straight-line basis. Donations of property and equipment are recorded at estimated fair market value on the date of donation. These assets are recorded as unrestricted net assets unless the donor imposes a restriction. Costs incurred for repairs and maintenance are expensed as incurred. No restrictions have been placed on assets donated to the agency. Depreciation expense for the period ended December 31, 2009 is \$5,031.



**Plaquemines Community C.A.R.E. Centers Foundation, Inc.**  
Notes to Financial Statements

**d. Income Taxes**

The Organization is a not-for-profit corporation that is exempt from both federal and Louisiana income taxes under Section 501(c) (3) of the Internal Revenue Code and R.S. 12:201 of Louisiana statutes. Additionally, the Organization had no unrelated trade or business income for the period ended December 31, 2009.

**e. Grants Receivable**

Grants receivable consists of amounts due from the State of Louisiana for grants and cost reimbursement programs. These amounts are presented at fair value and management estimates that all are collectable.

**f. Accrued Compensated Absences**

The Organization has not accrued compensated absences because the amount cannot be reasonably estimated.

**g. Functional Expense Allocation**

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. The Organization's policy is to charge costs to the specific programs and supporting services benefited. Accordingly, expenses specifically identifiable to a function are charged directly to that function. Management and general expenses include those expenses that are not directly identifiable with any specific function but provide for the overall support and direction of the Organization.

**h. Revenue Recognition of Contributions**

The Organization records contributions it receives as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. The Organization receives contributions in the form of "grants" and as cash and noncash donations.

In cases where the contribution is received with a donor restriction, the Organization will record an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends, or when the purpose of the restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Plaquemines Community C.A.R.E. Centers Foundation, Inc.  
Notes to Financial Statements

i. Revenue Recognition of Program Service Fees

The organization also receives program service fees in exchange for services provided. Program service fees are earned based upon providing anger management classes for persons the Plaquemines Parish Judicial System deems necessary at pre-established rates or contracted amounts and are recognized as unrestricted revenue in the period when the services were provided.

j. Receivables from Program Service Fees

Receivables from program service fees are stated at the amount that management expects to collect. To reduce receivables to an amount management expects to collect, management uses a valuation allowance referred to as an allowance for doubtful accounts, management assesses the credit history it has with the persons or agencies that have agreed to pay or reimburse the Organization after the Organization has rendered services or performed in accordance with a contract. Management will also review its aging of past due receivables and consider what was collected after year-end. Receivables are considered past due or delinquent based on the terms of each individual contract or agreement. Normally, accounts not paid within 60 days of billing are considered delinquent by management. However, at year-end, there are no accounts receivable, thus no allowance for bad debts was provided. The Organization's management does not charge any interest on past-due accounts nor does it require any person or agency to furnish any collateral before the Organization performs services.

k. Use of Estimates in the Preparation of Financial Statements

In preparing the Organization's financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and revenue and expenses during the reporting period. Actual results could differ from those estimates.

l. Basis of Presentation

Financial statement presentation follows the recommendation of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 116, *Accounting for Contributions Received and Contributions Made*, and SFAS No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 116 and SFAS 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets depending on the existence and/or nature of any donor restrictions.

# Plaquemines Community C.A.R.E. Centers Foundation, Inc.

## Notes to Financial Statements

### Note 2 – Grant Funds Receivable

The detail of grants receivable at December 31, 2009 is as follows:

Children's Trust Fund	\$ 18,388
Metropolitan Human Services District	5,303
Plaquemines Parish District Attorney's Office	750
	<u>\$ 24,441</u>

These receivables, if not collected, would have a material impact on net assets. The Organization has not experienced any losses in prior contract history and believes it is not exposed to any significant risk to the receivables.

### Note 3 – Property and Equipment

Investment in property and equipment, at cost, consists of the following at December 31, 2009 and 2008 respectively:

	<u>2009</u>	<u>2008</u>	<u>Estimated Useful Lives</u>
Computers	\$ 18,000	\$ 16,029	5 years
Furniture	10,571	10,571	7 years
Signs	<u>1,653</u>	<u>0</u>	7 years
	30,224	26,600	
Less accumulated depreciation	<u>7,167</u>	<u>2,136</u>	
Total	<u>\$ 23,057</u>	<u>\$ 24,464</u>	

Depreciation expense was \$5,031 and \$2,136 for the years ended December 31, 2009 and 2008, respectively.

### Note 4 – Contingencies – Grant Programs

The Organization participates in a number of state and federal grant programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Organization has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rule and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Any costs that would

# Plaquemines Community C.A.R.E. Centers Foundation, Inc.

## Notes to Financial Statements

be disallowed would be recognized in the period agreed upon by the grantor agency and the Organization

### Note 5 – Economic Dependency

The Organization receives the majority of its revenue from state and local governments in the form of grants and cost reimbursement agreements. Grants and cost reimbursement agreements are approved each year by the respective government agencies. If significant budget cuts are made at the state and/or local level, the amount of funds the Organization receives could be reduced significantly and have an adverse impact on its operations. Management is not aware of any actions that will adversely affect the amount of funds the Council will receive in fiscal year 2009 relating to its usual sources of grant and cost reimbursement agreements.

### Note 6 – Third Party Revenues

A substantial share of contract revenues for services to clients is derived under a state third-party reimbursement program. These revenues are based, in part, on cost reimbursement principles and are not subject to adjustments by the respective third-party providers. Retroactive adjustments, if any would not be material to the financial position or results of operations of the Organization.

### Note 7 – Leases

For the year ended December 31, 2009, the Organization leased office space without a written contract in place. The rental payments were \$3,000 per month through July, 2009, \$2,500 for August, September and October, and \$3,000 for November and December of 2009, on a month to month basis. The Organization moved office space in August, 2009 and is currently leasing, without a written contract in place, from the same landlord in a different building. The total rent expense for the year ended December 31, 2009 was \$34,500. During 2010, the Organization is leasing additional office space, from the same landlord, in the same building for monthly amounts as follows: January, \$3,950, February, \$5,500, March \$5,500, April, \$5,500, May through December, \$6,250 on a month to month basis. Future Minimum Lease Payments are as follows:

2010	\$70,450
2011	75,000
2012	<u>75,000</u>
	\$220,450

# **Plaquemines Community C.A.R.E. Centers Foundation, Inc.** **Summary Schedule of Findings**

Ref. No.	Fiscal Year Deficiency Initially Occurred	Description of Deficiency	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
<b>CURRENT YEAR (12/31/2009)</b>						
2009-1	2008	Lack of adequate segregation of functions and system of controls within the accounting system	N	Management will engage a CPA firm to identify and help with the implementation of segregating functions and controls throughout the accounting system.	Monica Dubey	August 31, 2010
2009-2	2008	The Organization did not keep their primary financial information in acceptance with a Generally Accepted Accounting Principle throughout the reporting year making it difficult for the board and management to effectively assess financial position.	Y	Management is in the process of implementing the accrual basis accounting for all financial transactions. They have engaged a CPA firm to help with this transition and for monthly financial statements prepared in accordance with GAAP.	Monica Dubey	August 31, 2010
2009-3	2008	Copies of required documentation for grant expenditures by the grantor(s) were not available.	Y	Management is in the process of implementing controls requiring documentation of all expenditures.	Monica Dubey	August 31, 2010
<b>Compliance</b>						
2009-4	2009	Reviewed financial statements and the accompanying attestation as of December 31, 2009 were not filed with the Louisiana Legislative Auditor's office within six months of the Organization's year end.	Y	Management will make every effort to assure that all information needed for the year end review/attestation will be available in a timely manner.	Monica Dubey	COMPLETE
2009-5	2008	Copies of required documentation for grant expenditures by the grantor(s) were not available.	Y	Management is in the process of implementing controls requiring documentation of all expenditures.	Monica Dubey	August 31, 2010

Ref No.	Fiscal Year Deficiency Initially Occurred	Description of Deficiency	Corrective Action Taken	Corrective Action Planned	Name of Contact Person	Anticipated Completion Date
PRIOR YEAR (12/31/2008)						
<u>Internal Control</u>						
2008-1	2008	Lack of adequate segregation of functions within the accounting system.	N	Management will engage a CPA firm to identify and help with the implementation of segregating functions throughout the accounting system.	Monica Dubey	August 31, 2010
2008-2	2008	The Organization did not keep their primary financial information in acceptance with a Generally Accepted Accounting Principle throughout the reporting year making it difficult for the board and management to effectively assess financial position.	Y	Management is in the process of implementing the accrual basis accounting for all financial transactions. They will engage a CPA firm to help with this transition and for monthly financial statements prepared in accordance with GAAP.	Monica Dubey	August 31, 2010
2008-3	2008	Copies of required documentation for grant expenditures by the grantor(s) were not available.	Y	Management is in the process of implementing controls requiring documentation of all expenditures.	Monica Dubey	August 31, 2010
<u>Compliance</u>						
2008-4	2008	Reviewed financial statements and the accompanying attestation as of December 31, 2008 were not filed with the Louisiana Legislative Auditor's office within six months of the Organization's year end.	Y	Management will make every effort to assure that all information needed for the year end review/attestation will be available in a timely manner.	Monica Dubey	COMPLETE
2008-5	2008	Copies of required documentation for grant expenditures by the grantor(s) were not available.	Y	Management is in the process of implementing controls requiring documentation of all expenditures.	Monica Dubey	August 31, 2010



Independent Accountant's Report  
on Applying Agreed-Upon Procedures

July 30, 2010

To the Board of Directors of  
Plaquemines Community C.A.R.E. Centers Foundation Inc.  
Plaquemines, Louisiana

We have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Plaquemines Community C.A.R.E. Centers Foundation, Inc., the Legislative Auditor, State of Louisiana, and applicable state grantor agency/agencies solely to assist the users in evaluating management's assertions about Plaquemines Community C.A.R.E. Centers Foundation, Inc.'s compliance with certain laws and regulations during the year ended December 31, 2009 included in the accompanying *Louisiana Attestation Questionnaire*. Management of Plaquemines Community C.A.R.E. Centers Foundation, Inc. is responsible for its financial records and compliance with applicable laws and regulations. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

*Federal, State, and Local Awards*

1. Determine the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

Plaquemines Community C.A.R.E. Centers Foundation, Inc.'s total award expenditures for all programs for the fiscal year follow:

Federal, State, or Local Grant Name	Grant Year	CFDA No. (if applicable)	Amount
<u>Plaquemines Parish Government</u>	2009	n/a	\$253,328
<u>Baptist Community Ministries</u>	2009	n/a	\$119,391
<u>Metropolitan Human Services District</u>	2009	n/a	\$ 57,971
<u>Plaquemines Parish Families in Need of Services Program Foundation for the Mid South</u>	2009	n/a	\$ 9,109
<u>Plaquemines Parish District Attorney's Office</u>	2009	n/a	\$ 9,000
<u>Children's Trust Fund</u>	2009	n/a	\$ 7,981
<u>Louisiana Commission on Law Enforcement and Administration of Criminal Justice</u>	2009	n/a	\$ 5,678
Total Expenditures			\$462,458

2. For each federal, state, and local award, we randomly selected 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements would be selected.
3. For the items selected in procedure 2, we traced the thirty disbursements to supporting documentation as to proper amount and payee.

We examined supporting documentation for each of the thirty selected disbursements and, except for checks numbered 1293, 1305, and 1318 for the Children's Trust Fund, checks numbered 1304, 1292, and 1172 for the Plaquemines Parish Families in Need of Services Program, item 14 for the Baptist Community Ministries program, and check number 1251 for the Foundation for the Mid South where we could find no supporting evidence, found that payment was for the proper amount and made to the correct payee. Management's assertions are such that the supporting evidence is necessary in order to receive payment from the grantors under cost reimbursement contracts; therefore, the supporting evidence existed at the time of the disbursement.



4. For the items selected in procedure 2, we determined if the thirty disbursements were properly coded to the correct fund and general ledger account.

All of the payments, except for the items in number 3 where we were unable to determine the fund, were properly coded to the correct fund and general ledger account. Management's assertions are such that the supporting evidence is necessary in order to receive payment from the grantors under cost reimbursement contracts; therefore, the supporting evidence existed at the time of the disbursement.

5. For the items selected in procedure 2, we determined whether the thirty disbursements received approval from proper authorities.

Inspection of documentation supporting each of the thirty selected disbursements, except for check numbers 1304, 1292 and 1172 for the Plaquemines Parish Families in Need of Services Program where we could not find any supporting documentation, indicated approvals from the proper authorities through review of supporting documentation and check signatures. Management's assertions are such that the supporting evidence is necessary in order to receive payment from the grantors under cost reimbursement contracts; therefore, the supporting evidence existed at the time of the disbursement.

6. For the items selected in procedure 2: For federal awards, we determined whether the disbursements complied with the applicable specific program compliance requirements summarized in the *Compliance Supplement* (or contained in the grant agreement, if the program is not included in the *Compliance Supplement*) and for state and local awards, we determined whether the disbursements complied with the grant agreement, relating to:

Activities allowed or unallowed:

No Federal awards were expended during the reporting period.

Eligibility

No Federal awards were expended during the reporting period.

Reporting

No Federal awards were expended during the reporting period.

7. For the programs selected for testing in item (2) that had been closed out during the period under review, we compared the close-out report, when required, with the agency's financial records to determine whether the amounts agree.

No programs were closed out during the period covered by this attestation engagement.

### *Open Meetings*

8. We examined evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by R.S. 42:1 through 42:13 (the open meetings law).

Plaquemines Community C.A.R.E. Centers Foundation, Inc. is only required to post a notice of each meeting and the accompanying agenda on the door of the Plaquemines Community C.A.R.E. Centers Foundation, Inc.'s office building. Although management has asserted that such documents were properly posted for all applicable meetings, we could find no evidence supporting such assertion other than an unmarked copy of one of the notices.

### *Budget*

9. For all grants exceeding five thousand dollars, we determined that each applicable federal, state, or local grantor agency/agency was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

Plaquemines Community C.A.R.E. Centers Foundation, Inc. provided comprehensive budgets to the applicable state grantor agencies for the programs mentioned previously except for Plaquemines Parish Families in Need of Services Program and The Foundation for the Mid South where it was not required. These budgets specified the anticipated uses of the funds, estimates of the duration of the projects, and plans showing specific goals and objectives that included measures of performance.

### *Prior Comments and Recommendations*

10. We reviewed any prior-year suggestions, recommendations, and/or comments to determine the extent to which such matters have been resolved.

Management will begin posting open meetings as required by R.S. 42:1 through 42:13 (the open meetings law) beginning with their next meeting.

We were not engaged to perform, and did not perform, an audit, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of Plaquemines Community C.A.R.E. Centers Foundation, Inc., the Legislative Auditor (State of Louisiana), and the applicable state grantor agency/agencies and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

*Taylor & Willis CPAs LLC*

Taylor & Willis CPAs LLC



**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**

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BELLE CHASSE, LA 70037  
504-208-1290 PH 504-208-1289 FAX  
[WWW.PCCCF.ORG](http://WWW.PCCCF.ORG)

July 29, 2010

Taylor & Willis CPAs LLC  
3748 N. Causeway Blvd., Ste. 302  
Metairie, LA 70002

In connection with your review of our financial statements as of December 31, 2009 and for the year then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of July 29, 2010.

**Federal, State, and Local Awards**

We have detailed for you the amount of federal, state and local award expenditures for the fiscal year, by grant and grant year.

No [ ]

Yes ☒

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

No [ ]

Yes ☒

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

No [ ]

Yes ☒

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

No [ ]

Yes ☒

**Open Meetings**

Our meetings, as they relate to public funds, have been posted as an open meeting as required by R.S. 42:1 through 42:13 (the open meetings law).

Yes ☒

No ☐

**Budget**

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes ☒

No ☐

**Prior Year Comments**

We have resolved all prior-year recommendations and/or comments.

Yes ☐

No ☒

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance that may occur up to the date of your report.

<u>Anne Temple</u>	Secretary	<u>7-29-10</u>	Date
<u>Anne Temple</u>	Treasurer	<u>7-29-10</u>	Date
<u>John Temple</u>	President	<u>7/28/10</u>	Date



**PLAQUEMINES COMMUNITY C.A.R.E. CENTERS FOUNDATION, INC.**

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Concerning the attestation report for the period ended December 31, 2010, you will find our management's plan of corrective action as follows:

1. In response to item number 3, management and the Board of Directors are in the process of interviewing a CPA firm to help with the implementation of controls to ensure that each disbursement agrees with the amount and payee of a particular bill or other supporting documentation before the expenditure is disbursed. Management and the Board expect these controls to be in place by September 30, 2010.
2. In response to item number 4, management and the Board of Directors are in the process of interviewing a CPA firm to help with the implementation of controls to ensure that each disbursement is coded to the correct fund and general ledger account in the accounting system before the expenditure is disbursed. Management and the Board expect these controls to be in place by September 30, 2010.
3. In response to item number 5, management and the Board of Directors are in the process of interviewing a CPA firm to help with the implementation of controls to ensure that all disbursements have received approval from proper authorities prior to being disbursed. Management and the Board expect these controls to be in place by September 30, 2010.

Sincerely,

John Trumbaturi, LCSW, ACSW, C-SSWS, BCD

John Trumbaturi, LCSW, ACSW, C-SSWS, BCD  
Chairman: Board of Directors